

# *PLEASE READ*

## REAL ESTATE APPEAL FORM

The appeal period for real estate is from July 15 to November 15. If you do not file within this time frame, you will waive your right of appeal and have no further recourse (RI Gen. Laws 44-5-26).

Appeals will be heard by the Bristol Board of Tax Assessment Review, which is comprised of three citizens who volunteer their time; the Town Tax assessor is a non-voting advisor to the Board. The Bristol Town Council and the Town Administrator have no jurisdiction over appeals and should not be contacted. Should you be denied by the Board, you have thirty days to file a petition with Superior Court.

You will be notified of a scheduled time for your appeal; failure to be present may result in the appeal being denied. If you can not attend at your scheduled time, please notify the Office of the Assessor at (401) 253-7000. You will be given an oath and the floor will be yours to present your case to the Board. You should be prepared to answer any questions of the Board members or the Assessor. If you so choose, you may have representatives or interpreters present on your behalf.

Please bring along any supporting documentation, pictures, deeds, letters, maps etc. with you. Any information you leave for the Board to help in their decision making process will not be returned. If your claim is that you have wetlands on your property, be prepared to show a certification letter from DEM or a stamped engineers map. If you have easements or restrictions you must show a deed. The Board shall render its decision only on the evidence that is presented or a field trip if warranted. You will be notified by certified mail as to the Board's decision.

It is the intention of the Board to process each appeal as quickly and fairly as possible; appeals will be heard in the order that they are received. Due to the expected volume of appeals, your patience and courtesy is requested. Should you have any additional questions, please call the Office of the Assessor at (401) 253-7000.



# TOWN OF BRISTOL, RHODE ISLAND

## APPLICATION OF APPEAL OF PROPERTY TAX

For appeals to the tax assessor, this form must be filed with the office of the tax assessor within ninety (90) days from the date the first tax payment is due. For appeals to the local tax board of review, this form must be filed with the local tax board of review not more than thirty (30) days after the assessor renders a decision; or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

**Note: Inability to pay is not a valid reason for filing an appeal of assessed valuation**

### 1. TAXPAYER INFORMATION:

- A. Name(s) of Assessed Owner: \_\_\_\_\_
- B. Name(s) (if other than Assessed Owner): \_\_\_\_\_  
 Status (if other than Assessed Owner): \_\_\_\_\_  
 \_\_\_\_\_ Subsequent Owner-Acquired title after December 31 on \_\_\_\_\_ 20\_\_\_\_  
 \_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other(specify) \_\_\_\_\_
- C. Mailing Address and Telephone No: \_\_\_\_\_ ( ) \_\_\_\_\_
- C. Previous Assessed Value \_\_\_\_\_ New Assessed Value \_\_\_\_\_

### 2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

- A. Tax Bill Account No: \_\_\_\_\_ Assessed Value \_\_\_\_\_ Annual Tax \_\_\_\_\_
- B. Location: \_\_\_\_\_ Description: \_\_\_\_\_  
 No. Street \_\_\_\_\_  
 \_\_\_\_\_ Real Estate Parcel Identification: Plat: \_\_\_\_\_ Lot: \_\_\_\_\_ Type: \_\_\_\_\_  
 \_\_\_\_\_ Tangible Personal Identification: \_\_\_\_\_  
 Have you filed a true and exact account this year with the Town Assessor as required by law?  
 Yes \_\_\_\_\_ No \_\_\_\_\_
- C. Date Property Acquired: \_\_\_\_\_ Sale Price \_\_\_\_\_ Cost of Improvements \_\_\_\_\_  
 What is the amount of Fire Insurance on Building \_\_\_\_\_

### 3. REASON ABATEMENT IS SOUGHT: check reason(s) abatement is warranted and explain why it applies:

- Continue explanation on Attachment if necessary.
- \_\_\_\_\_ Overvaluation \_\_\_\_\_ Incorrect Usage Classification
  - \_\_\_\_\_ Disproportionate Assessment \_\_\_\_\_ Other-Specify \_\_\_\_\_
- Applicant's Opinion of Value \_\_\_\_\_

Describe any improvements made during the last five years and cost:

\_\_\_\_\_

Comparable Properties that support your claim:

Address	Sale Price	Sales Date	Property Type
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_

\_\_\_\_\_

### 4. SIGNATURE OF APPLICANT OR AGENT:

\_\_\_\_\_

(Applicant/Agent) \_\_\_\_\_ Address \_\_\_\_\_ Telephone Number \_\_\_\_\_

If signed by an AGENT of the APPLICANT written authorization to sign must be attached

**THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.**

TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE

A. WHO MAY FILE AN APPLICATION?

YOU MAY FILE AN APPLICATION IF YOU ARE:

- 1) THE ASSESSED OR SUBSEQUENT (ACQUIRING TITLE AFTER DECEMBER 31) OWNER OF THE PROPERTY.
- 2) THE OWNER'S ADMINISTRATOR OR EXECUTOR
- 3) A TENANT PAYING RENT WHO IS OBLIGATED TO PAY MORE THAN ONE HALF THE TAX.
- 4) A PERSON OWNING OR HAVING AN INTEREST IN OR POSSESSION OF THE PROPERTY.
- 5) A MORGAGEE IF THE ASSESSED OWNER HAS NOT APPLIED.

IN SOME CASES, YOU MUST PAY ALL OR PORTION OF THE TAX BEFORE YOU CAN FILE. THE OWNER, OR A MEMBER OF HIS FAMILY WITH WRITTEN AUTHORITY, IN THE EVENT THE OWNER CANNOT ATTEND, OR AN ATTORNEY REPRESENTING THE OWNER, MAY BE PRESENT AT THE HEARING. IF SIGNED BY AN AGENT, ATTACH A COPY OR WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF THE TAXPAYER.

B. WHEN AND WHERE APPLICATION MUST BE FILED.

YOUR APPLICATION MUST BE FILED WITH THE ASSESSOR'S OFFICE ON OR BEFORE 90 DAYS BEGINNING WITH THE FIRST INSTALLMENT PAYMENT ON THE ACTUAL TAX BILL MAILED FOR THE FISCAL YEAR IS DUE. THE ACTUAL TAX BILL ARE THOSE ISSUED AFTER THE TAX RATE IS SET. APPLICATIONS FILES FOR OMITTED, REVISED OR REASSESSED TAXES MUST BE FILES WITHIN 90 DAYS OF THE DATE, OF THE REVISED TAX BILL, FOR THOSE TAXES IS MAILED.

C. PAYMENT OF TAX.

TO AVOID ANY LOSS OF RIGHTS OR ADDITIONAL CHARGES, YOU SHOULD PAY THE TAX AS ASSESSED. IF AN ABATEMENT IS GRANTED AND YOU HAVE ALREADY PAID THE ENTIRE YEAR'S TAX AS ABATED, YOU WILL RECEIVE A REFUND OF ANY OVERPAYMENT.

THESE DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR.

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DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

DATE RECEIVED \_\_\_\_\_

REQUEST FOR HEARING BEFORE BOARD OF ASSESSMENT REVIEW:

\_\_\_\_\_ YES \_\_\_\_\_ NO

HEARING DATE: \_\_\_\_\_

DISPOSITION: \_\_\_\_\_

DATE \_\_\_\_\_

CHAIRMAN OF THE BOARD  
\_\_\_\_\_